

Supplemental Information

Introduction

Some agencies are required to provide supplemental financial information to DOA for CAFR footnotes and schedules. These agencies and specific requirements are listed on the following pages. **Agency names are in alphabetical order.**

Submission requirements

All submissions are required to include the following information within the e-mail.

- Agency number
- Agency name
- Contact name
- Contact telephone number
- Contact e-mail address
- Date completed
- Name of preparer
- Name of reviewer
- Description of the supplemental information

Statistical Information should be submitted by fiscal year; however, if fiscal year information is unavailable, calendar or tax year information will be accepted. All submissions must clearly state whether fiscal year or calendar year is used.

The subject line of the e-mail should include the agency number, due date of the submission, and item number. For example, if the Department of Treasury is submitting items due on July 19, then the subject line would read “**Agy 152, Due Date July 19, 2007 Submissions, Item #.**” In addition, when naming the actual file include the Item # in the file name. **DO NOT include different due date submissions within the same e-mail.**

New for fiscal year 2007: DOA requires certification of all supplemental information submitted. This certification step requires the names of all preparers and reviewers to be included on all submissions. Please note that there should be a segregation of duties; therefore, the preparer and the reviewer should not be the same individual for any submission. **By typing a name, the individual is certifying that all information in the submission has been reviewed, the information is both complete and accurate, and the preparer and reviewer were not the same individual.**

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Supplemental Information, Continued

Submission requirements (Continued)

Submit copies of all supplemental information submissions to DOA at finrept-agysupp@doa.virginia.gov. Agencies should copy APA on all e-mail submissions at: APAFinRept@apa.virginia.gov.

Revision requirements

If revisions are made to the supplemental information subsequent to DOA acknowledgement of receipt **and** acceptance of the original submission, then perform the following steps:

1. Resubmit the revised supplemental information; and
2. Submit a completed Attachment 30, Supplemental Information – Revision Control Log.

Each time a revision is submitted the **Certification** tab should be updated with new signatures and dates.

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Supplemental Information, Continued

Attorney General

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit comments addressing the following items by **August 10, 2007**:

1. Review Footnote 35.B., CONTINGENCIES, page 149 of the 2006 CAFR, and provide a Litigation Representation Letter for items arising after June 30, 2007, but before August 10, 2007. This letter must identify pending or threatened litigation that would result in a material loss, \$4 million or more, significant enough to disclose in the General Fund Preliminary (Unaudited) Annual Report of the Commonwealth. The Financial Accounting Standards Board Statement (FASBS) No. 5, Accounting for Contingencies, requires that a loss contingency be recorded and reflected in the Commonwealth's financial statement if both of the following conditions are met:
 - Information available prior to issuance of the financial statements indicates that it is probable that an asset has been impaired or a loss liability has been incurred at the date of the most recent accounting period for which financial statements are being prepared. (It is implicit in this condition that it is probable that one or more future events will occur confirming the fact of the loss.)
 - The amount of the loss can be reasonably estimated.

Additionally, **FASBS No. 5** requires a loss contingency to be fully disclosed in the footnotes if the above two conditions are not both met but the occurrence of the loss is reasonably possible. This disclosure must indicate the nature of the contingency and give an estimate of the possible loss or range of loss. If the probability of the loss is only remote, then the loss need not be disclosed.

All material pending litigation existing as of June 30, 2007 and all material threatened litigation, arising after June 30, up to the date of the letter, must be considered in formulating the response. Please indicate the following for each litigation issue identified:

- Nature of the legal issue
- How the Commonwealth is responding or intends to respond to the charges
- Progress of the case to date
- An evaluation of the probability of an unfavorable outcome
- An estimate, if possible, of the potential loss or range of loss

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Supplemental Information, Continued

Attorney General

(continued)
(see submission /
revision
requirements at
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section)

Submit the following by **October 18, 2007:**

2. A Litigation Representation Letter for the fiscal year ended June 30, 2007. This letter must identify pending or threatened litigation that would result in a material loss, \$4 million or more, significant enough to disclose in the Commonwealth's financial statements or accompanying notes.

Submit the following by **December 10, 2007:**

3. Any updates to the information requested above or written confirmation that there were no changes to the October 18, 2007, information.

Compensation Board

(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 6, 2007** for statistical purposes:

1. Number of constitutional officers receiving financial support

Submit the following by **September 13, 2007:**

2. Program, sub-program, fund, and amount for locality reimbursements processed as P-vouchers

Comprehensive Services for At- Risk Youth and Families

(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 6, 2007** for statistical purposes:

1. Number of youth to whom services are provided

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Supplemental Information, Continued

Department of Agriculture & Consumer Services

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 6, 2007** for statistical purposes:

1. Number of food inspections conducted
2. Number of weights / measure equipment inspected

Department of Alcoholic Beverage Control

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 6, 2007**:

1. Amount of malt beverage tax collected in July 2007
2. Full accrual basis receivable amount as of June 30, 2007 for the malt beverage tax
3. Revenue source code numbers that account for malt beverage tax
4. Amount that is due to the Literary Fund related to the sale of confiscated liquor and confiscated assets

Department of Conservation and Recreation

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following for the **Virginia Land Conservation Foundation** by **August 16, 2007**:

1. All applicable Component Unit attachments per the Year End Reporting Requirements for Component Units posted on DOA's website at www.doa.virginia.gov. Click on the "Financial Reporting" link, then click on "Financial Statement Directives."

Submit the following by **September 6, 2007** for statistical purposes:

2. Number and area of state parks
3. Number and area of natural areas
4. Number and area of historical areas

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Supplemental Information, Continued

Department of Corrections

(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the Questions section of this Directive.

Submit the following by **August 16, 2007**:

1. Attachment 8, Governmental Fund Financial Statement Template

Submit the following by **August 23, 2007**:

2. Attachment 12, Agency Fund Financial Statement Template

Submit the following by **September 6, 2007** for statistical purposes:

3. Number of inmates
-

Department of Criminal Justice Services

(see submission / revision requirements at the beginning of the Supplemental Information section)

Submit the following for **Department of Criminal Justice Services (Fund 0221)** by **August 16, 2007**:

1. If project code 98000 is reported on any attachment submissions, submit the amounts and applicable coding (function, revenue source code, **GASBS No. 34** revenue classifications, etc.). DOA will eliminate this project code, and needs to know where and how the activity has been recorded on the attachments.
-

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Supplemental Information, Continued

Department of Education

*(see submission /
revision
requirements at
the beginning of
the Supplemental
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section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following for the **Virginia School for the Deaf and Blind Foundation by [August 16, 2007](#):**

1. Component Unit Attachment CU-4, Component Unit Template for Selected Agencies, posted on DOA's website at www.doa.virginia.gov. Click on the "Financial Reporting" link, then click on "Financial Statement Directives."
2. Submit the year-end LGIP activity by CARS GLA and revenue source code/expenditure function for agency 201, fund 0700. DOA records LGIP from account histories provided by Treasury and therefore needs to eliminate LGIP recorded on CARS.

Submit the following by **[September 6, 2007](#)** for statistical purposes:

3. Total primary and secondary school enrollment

Submit the following by **[September 13, 2007](#):**

4. Program, sub-program, fund, and amount for locality reimbursements processed as P-vouchers

Department of Emergency Management

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **[August 16, 2007](#):**

1. Payment List Report of Insurance Recovery Payments forwarded to other state agencies during fiscal year 2007.

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Supplemental Information, Continued

Department of Environmental Quality

*(see submission /
revision
requirements at
the beginning of
the Supplemental
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section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **August 16, 2007**:

1. Capital asset information, including information required by **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, requested in a separate communication from the Department of Accounts. Ensure the capitalization limits specified on the spreadsheet are appropriately applied.

Submit the following by **September 6, 2007** for statistical purposes:

2. Number of permits issued
 3. Number of inspections conducted
-

Department of Forestry

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 6, 2007** for statistical purposes:

1. Number and area of state forests
 2. Number of firefighters trained in forest fire control (Department of Planning and Budget performance measure)
-

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Supplemental Information, Continued

Department of General Services

*(see submission /
revision
requirements at
the beginning of
the Supplemental
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section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Ensure all applicable attachments are completed for the **Virginia War Memorial Foundation** and submitted by the established due dates.

Submit the following by **September 20, 2007**:

1. DOA will be eliminating project 10079 for fund 0200, and needs to know where and how the activity has been recorded on the attachments. In order for DOA to do this, provide amounts and applicable coding (function, revenue source code, **GASBS No. 34** revenue classifications, etc.) reported on any attachment submissions.

Department of Health

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 6, 2007** for statistical purposes:

1. Number of WIC participants
2. Number of childhood immunizations administered

Department of Housing and Community Development

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 6, 2007** for statistical purposes:

1. Number of housing units improved to defined standards through housing programs (Department of Planning and Budget performance measure)

Submit the following information as requested by DOA in a separate communication:

2. Information regarding fund 0726.

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Supplemental Information, Continued

**Department of
Human
Resource
Management**
*(see submission /
revision
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section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following for the **Local Choice Enterprise Fund** by **August 30, 2007**:

1. Attachment 9, Enterprise Fund Financial Statement Template
2. Enterprise Claims Payable footnote spreadsheet provided in a separate communication from the Department of Accounts

Submit the following by **September 6, 2007** for statistical purposes:

3. Number of classified state employees at June 30, 2007 by agency number. Please provide this information in an Excel spreadsheet and exclude Adjunct Faculty.

Submit the following for the **Workers' Compensation Internal Service Fund** and the **Health Insurance Fund** by **September 27, 2007**:

4. Attachment 10, Internal Service Fund Financial Statement Template
5. Attachment 18, Internal Service Funds – Conversion to Government-wide Statement of Activities
6. Internal Service Claims Payable footnote spreadsheet provided in a separate communication from the Department of Accounts

Submit the following by **September 27, 2007**:

7. Necessary information and disclosures, including the “Ten-Year Claims Development Information” schedule for the Public Entity Risk Pools, required by **GASBS No. 30**, *Risk Financing Omnibus*
8. A copy of the 2007 Actuarial Valuation of the Workers Compensation and a description of the methodology used by the actuary

Note: Any risk financing or insurance related activities, including public entity risk pools that were not applicable last year, may be applicable this year and must be disclosed in the CAFR.

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Supplemental Information, Continued

Department of Medical Assistance Services

*(see submission /
revision
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If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Please ensure that the **GASBS No. 34** government-wide revenue classifications are provided for **ALL** revenue entries submitted. Refer to the **GASBS No. 34 Government-wide Revenue Classification Table** on DOA's website at www.doa.virginia.gov to obtain the revenue classifications for each revenue source code. Click on the "Financial Reporting" link, and then click on "Financial Statement Directives."

Submit the following items for the **Certified Nursing Facility Education Initiative, Inc.** by **August 16, 2007**:

1. Attachment 22, Schedule of Cash, Cash Equivalents, and Investments at June 30
2. Audited financial statements

Submit the following by **August 16, 2007**:

3. Capital asset information, including information required by **GASBS No. 42, Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries**, requested in a separate communication from the Department of Accounts. Ensure the capitalization limits specified on the spreadsheet are appropriately applied.
4. Breakdown of the federal and local portions of revenue recorded in the Medicaid Intergovernmental Transfer Fund (Fund 0220) as of June 30, 2007.

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Supplemental Information, Continued

**Department of
Medical
Assistance
Services**
(continued)
*(see submission /
revision
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Submit the following by **September 6, 2007**:

5. Journal entries for drug rebate cash receipts to include both:
 - Rebates incurred and billed in FY 2005 and prior years
 - Rebates incurred in FY 2006 and billed in FY 2007
6. The journal entry to report federal fund warrants-in-process as federal revenue
7. Any other journal entries that are necessary for proper cash basis presentation
8. Fund / fund detail, program code, and amount paid to the Certified Nursing Facility Education Initiative, Inc. during FY 2007

Submit the following by **September 6, 2007** for statistical purposes:

9. Number of Medicare recipients
10. Number of Medicaid recipients

Submit the following by **September 27, 2007**:

11. Journal entries for the Medicaid claims payable (including add-pay payables)
12. Journal entries for the State and Local Hospitalization Program claims payable
13. Journal entries for the drug rebate receivables
14. Journal entries for the Temporary Detention Order program claims payable
15. Any other journal entries that are necessary for proper modified accrual basis presentation
16. Additional entries necessary to bring the above entries to **full accrual basis of accounting** for the Government-wide Statement of Net Assets and Statement of Activities
17. For any receivable and payable amounts, provide amounts receivable or payable greater than one year (noncurrent)
18. 2007 revisions to Footnote 21, OTHER LIABILITIES, Medicaid Payable and FAMIS Payable, page 124 of the 2006 CAFR

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Supplemental Information, Continued

**Department of
Mental Health,
Mental
Retardation,
and Substance
Abuse Services**
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 6, 2007** for statistical purposes:

1. Number of patients receiving services and the number of beds used

**Department of
Mines,
Minerals, and
Energy**
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **August 16, 2007**:

1. Capital asset information, including information required by **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, requested in a separate communication from the Department of Accounts. Ensure the capitalization limits specified on the spreadsheet are appropriately applied.

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Supplemental Information, Continued

Department of Motor Vehicles
(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **August 16, 2007**:

1. The amount of deposits in transit at June 30 (i.e., in DMV local bank accounts but not in CARS) **by fund and revenue source code** for **all** deposits, including motor fuel taxes.

Submit **to DOA and to VDOT** by **August 30, 2007**:

2. The net motor fuel taxes receivable (net of deposits in transit) at June 30 on the **modified accrual basis** of accounting. Identify the amount of the receivable that is allocated to VDOT. Separately identify the amount of the receivable recorded in Fund 0471 that is allocated to VDOT, Virginia Port Authority, Department of Rail and Public Transportation, and the Department of Aviation.
3. The additional amount necessary to report motor fuel taxes receivable at June 30 on the **full accrual basis** of accounting. Identify the amount of the receivable that is allocated to VDOT. Separately identify the amount of the receivable recorded in Fund 0471 that is allocated to VDOT, Virginia Port Authority, Department of Rail and Public Transportation, and the Department of Aviation.

Submit the following by **September 6, 2007** for statistical purposes:

4. Number of Commonwealth Vehicles, excluding Higher Education vehicles

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Supplemental Information, Continued

Department of Planning and Budget

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 6, 2007**:

1. Explanation of variances on the General Fund Preliminary budget / actual statement, original / final budgets, and 2006 / 2007 actual amounts for MD&A identified by DOA in a separate communication.

Department of Rail and Public Transportation

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **July 19, 2007**:

1. Complete Attachment 3, **GASBS No. 14** Checklist Modified to Reflect **GASBS No. 39**, for the Eastern Shore Railway only if there has been a change that might affect its classification

Submit the following by **August 30, 2007**:

2. Review Footnote 17, COMMITMENTS, Mass Transit Projects, page 117 of the 2006 CAFR. Revise the footnote disclosure on mass transit construction commitments for FY 2007.

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Supplemental Information, Continued

**Department of
Social Services**
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **July 16, 2007**:

1. Please provide a copy of the June quarterly allocation between funds 0200, 0235, and 1000 and confirmation that this allocation has been recorded in CARS. If the allocation has not been recorded in CARS, please provide the date it will be keyed.

Submit the following by **August 30, 2007**:

2. Review **GASBS No. 24**, Accounting and Financial Reporting for Certain Grants and Other Financial Assistance, for its relevance to the food stamp program and provide:
 - Total food stamp benefits redeemed by recipients as of June 30, 2007, for the electronic distribution system

Submit the following by **September 6, 2007**:

3. For the **Federal Fund**, Due to / Due from entries and any other **modified accrual** AND **full accrual** basis entries **not included** on attachment submissions, reviewed and certified correct. List full accrual entries separately from modified accrual entries. Please ensure that **GASBS No. 34** revenue classifications are provided. For proper **GASBS No. 34** government-wide revenue classification, refer to the **GASBS No. 34 Government-wide Revenue Classification Table** on DOA's website at www.doa.virginia.gov. Click on the "Financial Reporting" link, then click on "Financial Statement Directives."
4. 2007 revisions to the paragraph discussing food stamps in Footnote 35.A., CONTINGENCIES, Grants and Contracts, pages 148-149 of the 2006 CAFR

Submit the following by **September 6, 2007** for statistical purposes:

5. Number of households receiving food stamps
6. Number of households receiving Child Support Enforcement assistance

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Supplemental Information, Continued

Department of State Police

*(see submission /
revision*

*requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 6, 2007** for statistical purposes:

1. Number of state police stations and officers
2. Number of traffic citations issued
3. Number of arrests

Department of Taxation

*(see submission /
revision*

*requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following items by **July 27, 2007**:

1. The tax increase data requested in a separate communication from the Department of Accounts. The methodology used to calculate this amount should be consistent with fiscal 2006 unless approved in advance by DOA and APA.
2. If Unapplied Sales Tax Receipts—RSC 01087 and/or Miscellaneous Tax Collections—Undistributed—RSC 01200 have balances as of June 30, provide correct tax classifications by revenue source code.

Submit the following items by **September 6, 2007**:

3. The Transportation Trust Fund (TTF) Sales Tax Receivable represents the 0.5% of the sales tax that is transferred to the Virginia Department of Transportation (VDOT). Provide the TTF Sales Tax Receivable on the **MODIFIED ACCRUAL and FULL ACCRUAL** bases of accounting **to DOA and to VDOT**.
4. 2006 revisions to Footnote 34, PUBLIC-PRIVATE PARTNERSHIP, page 148 of the 2006.
5. Explanation of variances on the General Fund Preliminary budget / actual statement, original / final budgets, and 2006 / 2007 actual amounts for MD&A identified by DOA in a separate communication.

Submit the following by **September 6, 2007** for statistical purposes:

6. Population estimate and the per capita income estimate
7. Number of personal income tax filers
8. Income tax liability by income level for current year and nine years prior
9. Sales tax liability by business class for current year and nine years prior

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Supplemental Information, Continued

Department of Taxation

(continued)
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section)

Submit the following by **September 20, 2007**:

Note: When preparing information for non-tax revenue source codes, in order to ensure proper **GASBS No. 34** government-wide revenue classification, refer to the **GASBS No. 34 Government-wide Revenue Classification Table** on DOA's website at www.doa.virginia.gov. Click on the "Financial Reporting" link, then click on "Financial Statement Directives."

All revenue streams:

10. Gross, allowance, and net receivable amounts by fund / fund detail and revenue source code as of June 30, 2007 (full accrual basis) and document the amount of receivables received **between July 1, 2007 and August 31, 2007** and the amount to be received **after August 31, 2007**. Also, identify any amounts to be collected after June 30, 2008. Ensure the information provided includes all the elements requested in Attachment 20, Receivables as of June 30.
11. Provide modified accrual and full accrual payable amounts (excluding IAT 'P' vouchers) for revenue refund payables by fund / fund detail and source code. (This includes individual taxes and corporate taxes.) This should include amounts to be paid between July 1, 2007 and August 31, 2007 and amounts that will be paid after August 31, 2007.

Individual and withholding taxes:

12. For individual and withholding taxes, calculate the deferred credit amount on collections for tax year 2007 collected between January 1, 2007 and August 31, 2007. Also estimate the amount of deferred credit on these collections that will be paid out after December 31, 2008.
13. If applicable, estimate of individual refunds payable that were collected between January 1, 2007 and June 30, 2007 that relate to prior tax years and will be refunded after June 30, 2007.
14. Provide an estimate of individual tax refunds payable that relates to tax year 2006 and will be paid out after December 31, 2007

Corporate taxes:

15. Provide deferred credit amount for corporate taxes as of June 30, 2007. The methodology used to calculate this amount should be consistent with fiscal 2006 unless approved in advance by DOA and APA.

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Supplemental Information, Continued

Department of Taxation

(continued)

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revision
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Submit the following by **September 20, 2007**, continued:

Other:

16. The Department should provide any other modified accrual and full accrual basis entries needed to properly report modified accrual and full accrual basis receivables, deferred credit, and tax refunds payable that have not been identified above
17. The items listed below are needed to provide the modified and accrual basis entries listed above. **This listing is not all-inclusive.** Department of Taxation should generate any reports or supporting documentation needed to prepare the entries.
 - Monthly dollar volume of current year refunds
 - Withholding deposits dated 1/1/07 – 2/28/07 for periods in FY 2006 or earlier
 - Individual deposits dated 1/1/07 – 2/28/07 for periods in FY 2006 or earlier
 - IRMS 158 Reports (or other comparable reports) that identify all the July and August 2007 deposits for general fund revenues for the following taxes for fiscal years 2007 and 2008.

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Supplemental Information, Continued

Department of Taxation

(continued)
(see submission /
revision
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section)

Submit the following by **September 20, 2007, continued:**

Note: When conducting reviews of tax deposit adjustments, transfers, and receipts, notify DOA if any adjustments are necessary.

18. An estimate of the percentage of tax refunds and a historical analysis supporting the estimate for the CAFR deferred credit calculation
19. Recap Refunds Reports from Revenue Accounting for July 2007 and August 2007 that identify debt set-off amounts transferred in July and August that were payable as of June 30, 2007
20. Provide debt set off amounts transferred in July and August 2007 (information comparable to prior year's TAXPIM72 Report)

Submit the following by **September 27, 2007:**

21. Provide adjustments made after August for July and August receipts
-

Department of Transportation

(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **July 5, 2007:**

1. Debt service schedules of bond issuances and payments / retirements for FY 2007, and outstanding balances at June 30, 2007
 2. Debt service schedules for partial defeasances and / or advanced refunding in FY 2007
 3. Amortization schedule of premiums / discounts, bond issuance costs and deferral on debt defeasance to include current year amortization amounts and unamortized balances
 4. Footnote disclosures for any bond defeasances and / or refundings occurring in FY 2007. At a minimum, include the following:
 - A brief description of the refunding transaction
 - The aggregate difference in debt service between the refunded debt and the refunding debt
 - The economic gain or loss on the transaction
 5. Outstanding balance of defeased bonds as of June 30, 2007
 6. Support for any Bond Anticipation Notes / Commercial Paper issued in FY 2007
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Supplemental Information, Continued

**Department of
Transportation**
(continued)
*(see submission /
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Submit the following by **August 16, 2007**:

7. Calculation of Changes of Transportation 9(d) Outstanding Debt Balances in format provided by DOA
8. Transportation 9(d) debt schedule in format provided by DOA
9. Original and final debt service budgets by fund
10. Beginning fund balance reconciliation between CARS and FMS **IF** a restatement exists and / or CARS beginning fund balance amounts are adjusted to reflect prior year actual activity as recorded in FMS
11. Debt service template reconciliation to CARS in a format provided by DOA in a separate communication.
12. A separate communication will be provided by the Department of Accounts via a spreadsheet to accumulate the following information:
 - Cash and investments classifications (Cash, LGIP, SNAP, etc.) for CARS GLAs: 101, 109, 342, 343, and 348. Provide special revenue and debt service amounts **separately** and reconcile amounts to CARS, adjusting entries, and the financial statement template amounts, including identification of restricted cash, cash equivalents, and investments.
13. Report separately and label any modified or full accrual entries applicable to the Debt Service Funds as “debt service” on the submissions.
14. Amount of debt associated with VDOT’s capital assets in order for DOA to appropriately report the net asset classifications on the Government-wide statements
15. Long-term Debt Balance Sheet
16. Ensure the Debt Service supporting schedule (by individual fund) for the debt service financial statement template lists the following items for bonds issued in FY 2007:
 - Face amount of bonds issued
 - Original Issue Premium or Discount
 - Accrued Interest
 - Underwriter’s Discount
 - Cost of Issuance

Continued on next page

Supplemental Information, Continued

**Department of
Transportation**
(continued)
(see submission /
revision
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the beginning of
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section)

Submit the following by **August 16, 2007, continued:**

17. Supporting schedule for Rt. 28 bond accretion
18. Virginia Coalfield Coalition Authority financial statements
19. For CAMP 30 (excluding the Capital Asset information. This will be obtained in item 22 below):
 - Complete Attachment 8 for Debt Service
 - Provide adjusting entries for Special Revenue Fund statements
 - Provide conversion entries for Special Revenue Government-wide statements
 - In addition, provide supporting documentation including the Small Debt schedule, accrued interest payable, changes of LT Outstanding Balance, Cash CE Investments not with Treasurer, Changes of Proceeds.

Submit the following by **August 30, 2007:**

20. Entries required to appropriately adjust CARS balances to reflect FY 2007 activity / balances
21. Review Footnote 17, COMMITMENTS, Highway Projects, pages 116-117 of the 2006 CAFR. Revise the footnote disclosure on highway projects construction commitments for FY 2007.
22. A separate communication will be provided by the Department of Accounts. Please include information required by **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, when completing the following:
 - Schedule of Changes in Capital Asset Balances Ensure the capitalization limits specified on the spreadsheet are appropriately applied
 - Capital Lease footnote and conversion spreadsheet
 - Operating Lease footnote spreadsheet
 - On a separate tab, provide information for CAMP 30

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Supplemental Information, Continued

**Department of
Transportation**
(continued)
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

Submit the following by **September 6, 2007** for statistical purposes:

- 23. FY 2007 total state highway miles
- 24. Number of bridges maintained

Submit the following by **September 13, 2007**:

- 25. The Arbitrage Rebate liability disclosure

Submit the following by **September 20, 2007**:

- 26. Revenue bond coverage spreadsheet (breakdown of principal and interest)
- 27. Reconciliation of the VDOT internal payable listing to the CARS P-voucher reports
- 28. Modified accrual reversing entries for any modified accrual restatements

Submit the following by **October 4, 2007**:

- 29. Complete the Receivables Attachment provided in a separate communication from the Department of Accounts
- 30. Schedule of any reserved fund balance and / or restricted net asset amounts for special revenue funds

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Supplemental Information, Continued

**Department of
Treasury**
*(see submission /
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the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **June 14, 2007**:

1. Securities lending gross income and expenses for July 2006 through April 2007

Submit the following debt items related to Footnote 22, LONG-TERM LIABILITIES, and the Debt Schedules, pages 125-140 and 238-253, respectively, of the 2006 CAFR by **July 6, 2007**:

2. Provide Debt System Extract to include current year information on a separate tab (Provide date disbursed to paying agent for any bond that has a due date of July 1 to July 10 for the current and future years. The disbursement date should determine the fiscal year in which amounts are recorded.)

Submit the following debt items related to Footnote 22, LONG-TERM LIABILITIES, and the Debt Schedules, pages 125-140 and 238-253, respectively, of the 2006 CAFR by **July 12, 2007**:

3. Amortization schedule of premiums / discounts, bond issuance costs and deferral on debt defeasance to include current year amortization amounts and unamortized balances
4. Calculation of Changes of Outstanding Debt Balances in format provided by DOA in a separate communication.
5. Footnote disclosures for any bond defeasances and / or refundings occurring in FY 2007. At a minimum, include the following:
 - A brief description of the refunding transaction
 - The aggregate difference in debt service between the refunded debt and the refunding debt
 - The economic gain or loss on the transaction

Note: Provide any Authority debt at the same time as the financial statements are provided.

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Supplemental Information, Continued

**Department of
Treasury**
(continued)
(see submission /
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Submit the following debt items related to Footnote 22, LONG-TERM LIABILITIES, and the Debt Schedules, pages 125-140 and 238-253, respectively, of the 2006 CAFR by **July 12, 2007** continued:

6. Support for any Bond Anticipation Notes / Commercial Paper issued in FY 2007
7. Anticipated bond issuances or defeasances to occur between June 30, 2007 and November 26, 2007

Submit the following debt items related to Footnote 22, LONG-TERM LIABILITIES, and the Debt Schedules, pages 125-140 and 238-253, respectively, of the 2006 CAFR by **July 19, 2007**:

8. General Obligation Debt of the Commonwealth – Summary of Long-term Indebtedness
9. Higher Educational Institutions Auxiliary Enterprise Revenue Bonds – Detail of Long-term Indebtedness by Institution
10. Outstanding balances at June 30, 2007, of bonds defeased in FY 2007 and prior years
11. Copy of Treasury's notification of the Treasury administered debt and investment balances for higher education institutions

Submit the following **General Account** items related to **GASBS No. 28**, *Accounting and Financial Reporting for Securities Lending Transactions* by **July 26, 2007**:

AJE's & **GASBS No. 40** Detail

12. Securities lending adjusting journal entries to record assets, liabilities, gross income, and expenses
13. Breakdown of securities lending cash, cash equivalents, and investments as shown on **Attachment 22, Cash, Cash Equivalents, and Investments as of June 30**, "Cash Equiv. & Inv. NOT w Treas" tab and the "Foreign Currency Inv" tab (if applicable). Completion of the "Cash Equiv. & Inv. NOT w Treas" tab will report any potential interest rate risk, custodial credit risk, and the credit quality ratings of Treasury's securities lending. This sheet also requests cash equivalents and investments by each issuer and issue by investment type.

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Supplemental Information, Continued

**Department of
Treasury**
(continued)
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Information
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Submit the following **General Account** items related to **GASBS No. 28**, *Accounting and Financial Reporting for Securities Lending Transactions* by **July 26, 2007**, continued:

Disclosures

14. Source of legal or contractual authorization
15. Significant violations of legal or contractual provisions
16. General description of transactions during the period, including the following:
 - Types of securities lent
 - Types of collateral received
 - Government's ability to pledge or sell collateral without a default
 - Amount by which the collateral must exceed the value of the securities lent
 - Restrictions on amount of securities that may be lent
 - Loss indemnification to be provided by the agents (if any)
 - Reported amount and fair value of the underlying securities lent
17. Whether the maturity dates of investments made with cash collateral generally match those of the securities lent. In addition, disclose the extent of such matching as of the balance sheet date.
18. Credit risk or absence thereof
19. Losses for the reporting period resulting from default and recoveries of prior period losses

Submit the following by **August 2, 2007**:

20. FY 2007 employer and employee VRS contributions for all **Risk Management** Funds. The contributions made from the Internal Service Funds should be shown separately from the contributions made from the Enterprise Funds.

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Supplemental Information, Continued

**Department of
Treasury**
(continued)
*(see submission /
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Submit the following by **August 16, 2007**:

21. 2007 revisions to the Debt Administration discussion on pages 8-9 of the 2006 CAFR
22. 2007 revisions to the Investment Policy discussion on pages 7-8 of the 2006 CAFR
23. Support indicating the amount of interest on commercial paper, if any
24. Computation of Legal Debt Limit and Margin
25. Amounts authorized and remaining authorization amounts for 9(b) bond expenditures as of 6/30/07 by mental health, conservation, and education institutions with bond proceeds and amount paid with earnings on investments
26. For the **Parking Facilities Bonds**, provide the amount paid as of 6/30/07 with bond proceeds and amount paid with earnings on investments
27. A listing of the amounts of moral obligation debt for VPSA and any other moral obligation debt outstanding
28. Attachment 11, Private-purpose Trust Fund Financial Statement Template, for the Unclaimed Property of the Commonwealth
29. Attachment 12, Agency Fund Financial Statement Template, for the Unclaimed Property of Other States
30. Attachment 12, Agency Fund Financial Statement Template, for the Deposits of Insurance Carriers (Insurance Collateral)
31. Attachment 12, Agency Fund Financial Statement Template, for the Commuter Rail Fund

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Supplemental Information, Continued

Department of Treasury
(continued)
(see submission / revision requirements at the beginning of the Supplemental Information section)

Submit the following for agency 994, **Department of the Treasury Trust Funds (Fund 0774)** by **August 16, 2007, continued:**

32. If project code 90000 and / or project code 90001 are reported on any attachment submissions, submit the amounts and applicable coding (function, revenue source code, **GASBS No. 34** revenue classifications, etc.). DOA will eliminate these project codes, and needs to know where and how the activity has been recorded on the attachments.
33. Submit the amount of GLA 955 and GLA 956 related to LGIP

Submit the following by **August 23, 2007:**

34. The LGIP cash equivalents and investments split

Submit the following for the **Virginia Public Building Authority (VPBA)** by **August 30, 2007:**

35. Attachment 8, Governmental Fund Financial Statement Template, for the Virginia Public Building Authority Capital Project Fund
36. Attachment 8, Governmental Fund Financial Statement Template, for the Virginia Public Building Authority Debt Service Fund
37. Cumulative disbursements by type (Higher Ed, governmental, refunding)

Submit the following for the **Risk Management Enterprise Funds** by **August 30, 2007:**

38. Attachment 9, Enterprise Fund Financial Statement Template
39. Complete the Enterprise Claims Payable footnote spreadsheet provided in a separate communication from the Department of Accounts.

Submit the following by **September 6, 2007** for statistical purposes:

40. Number of State Owned Buildings by agency
41. Total Square Footage of Buildings

Submit the following by **September 13, 2007:**

42. The Arbitrage Rebate liability disclosure, pages 136-137 of the 2006 CAFR
43. FY 2007 revisions to the Debt Schedules, pages 238-253 of the 2006 CAFR

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Supplemental Information, Continued

**Department of
Treasury**
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Submit the following financial and footnote disclosure information requirements of **GASBS No. 31**, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, by **September 27, 2007**:

State Non-arbitrage Program (SNAP)

44. GAAP basis financial statements, as required by paragraph 17 of **GASBS No. 31** for SNAP Pooled Accounts and paragraph 20 for the SNAP Individual Portfolios
45. **Shareholder** Trial Balance listing for all SNAP Pooled Accounts with account numbers, account names, and net asset balances as of 6/30/07. DOA would prefer this in electronic format
46. **Summary** of Net Assets for SNAP Individual Portfolios with portfolio names and net asset balances as of 6/30/07
47. **Summary** of Activity for SNAP Pooled Internal Individual Accounts with account numbers, account names, beginning balances (7/1/06), addition activity, deletion activity, and ending balances (6/30/07)

Note: Addition and deletion activity should be broken down by detailed transaction types, i.e. initial deposit, dividend reinvestment, etc.

Note: DOA will provide all SNAP accounts considered internal for CAFR reporting purposes in the previous fiscal year. Treasury must provide the summary of activity for all of these accounts.

48. Provide a breakdown of Cash Equivalents and Investments

Submit the following for the **SNAP Individual Investment Accounts** by **September 27, 2007**:

49. Breakdown of cash equivalents by type and amount
50. Breakdown of investments by type and amount

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Supplemental Information, Continued

**Department of
Treasury**
(continued)
(see submission /
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Submit the following financial and footnote disclosure information requirements of **GASBS No. 31**, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, by **September 27, 2007**, continued:

Local Government Investment Pool (LGIP)

51. GAAP basis financial statements, as required by paragraph 17 of **GASBS No. 31**, for LGIP
52. Shareholder Trial Balance listing for all LGIP accounts with account numbers, account names, and net asset balances as of 6/30/07
53. Download of Activity for LGIP Internal Individual Accounts with account numbers, account names, transaction dates, transaction descriptions, beginning balances, transaction amounts, and ending balances

Note: DOA will provide all LGIP accounts considered internal for CAFR reporting purposes in the previous fiscal year.

54. Summary of Participant Activity as of June 30, 2007
55. Accrued Interest
56. Accrued Fee Due
57. Year-end Reconciliation between CARS and Checkfree (or Recon Plus)/CARS and Bankers Trust

Submit the following for the **Risk Management Internal Service Funds** by **September 27, 2007**

58. Attachment 10, Internal Service Fund Financial Statement Template
59. Attachment 18, Internal Service Funds – Conversion to Government-wide Statement of Activities

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Supplemental Information, Continued

**Department of
Treasury**
(continued)
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Submit the following for the discrete component unit **Virginia Public School Authority (VPSA)** by **October 4, 2007**:

60. GAAP basis Statement of Net Assets and Statement of Activities as well as all footnote information
61. The Long-term Liability footnote shows the total debt for notes and bonds payable combined. Provide the separate amounts for notes payable and bonds payable.
62. Complete Attachment **CU7 GASBS No. 20** for Proprietary Funds

Submit the following for the **Risk Management Internal Service and Enterprise Funds** by **October 11, 2007**:

63. Necessary information and disclosures, including the “Ten-Year Claims Development Information” schedule for the Public Entity Risk Pools, required by **GASBS No. 30**, *Risk Financing Omnibus*.
64. A copy of the 2007 Actuarial Valuation of the Casualty Self-insurance Programs and a description of the methodology used by the actuary

Note: Any risk financing or insurance related activities, including public entity risk pools that were not applicable last year, may be applicable this year and must be disclosed in the CAFR.

65. Complete the Internal Service and Enterprise Claims Payable footnote spreadsheets provided in a separate communication from the Department of Accounts.
66. Complete a separate **Attachment 22, Schedule of Cash, Cash Equivalents, and Investments as of June 30, “Cash Equiv. & Inv. NOT w Treas” tab and the “Foreign Currency Inv” tab (if applicable)** for the Outside Investment Managers (OIM) and the Cash Management and Investments division (CMI) investments combined and for Treasury Trust investments. (Securities lending was already provided on July 26, 2007.)

Note: DOA recommends Treasury read the instructions for Attachment 22 before completing the “Cash Equiv. & Inv. NOT w Treas” tab.

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Supplemental Information, Continued

**Department of
Treasury**
(continued)
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Submit the following by **October 11, 2007**, continued:

67. For the Treasury Trust funds (Agency 994) and insurance collateral, continue to provide the “TRUSTCAFR” and “NONCAFR” (Higher Education, VDOT, & VPSA amounts) tabs for further detail. These tabs include a breakdown of:
 - Description, agency for which the investments are held, category, type of investment, fund / fund detail, project, reported amount, and the fair value amount
68. Bank Balance Summary Report for June 30, 2007 for the General Account as well as the Treasury Trust Account. **(Certificates of deposit should not be reported as cash so it is no longer necessary to include them in the Bank Balance Summary Report.)**

Submit the following after reviewing Footnote 6, CASH, CASH EQUIVALENTS, AND INVESTMENTS, pages 91-99 of the 2006 CAFR by **October 11, 2007**:

69. Provide any applicable disclosures required by **GASB Technical Bulletin 2003-1**, *Disclosure Requirements for Derivatives Not Presented at Fair Value on the Statement of Net Assets*
70. Methods and significant assumptions used to estimate the fair value of investments, if fair value is based on other than quoted market prices
71. The policies for determining which investments, if any, are reported at amortized cost
72. For investments in external investment pools that are not SEC-registered, a brief description of any regulatory oversight for the pool and whether the fair value of the position in the pool is the same as the value of the pool shares
73. Any involuntary participation in an external investment pool
74. If an entity cannot obtain information from a pool sponsor to allow the entity to determine the fair value of its investment in the pool, the methods used and significant assumptions made in determining that fair value and the reasons for making such an estimate.
75. Any income from investments associated with one fund that is assigned to another fund

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Supplemental Information, Continued

**Department of
Treasury**
(continued)
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Submit the following after reviewing Footnote 6, CASH, CASH EQUIVALENTS, AND INVESTMENTS, pages 91-99 of the 2006 CAFR by **October 11, 2007, continued:**

76. If any cash equivalents and investments in debt securities are subject to highly sensitive changes in interest rate risk, contact those listed in the **Questions** section of the directive. Some examples of these include a variable-rate investment with a multiplier, or a variable-rate investment with a coupon that varies inversely with a benchmark index. For further explanations of highly sensitive investments, refer to the **GASBS No. 40** Implementation Guide, paragraphs 45 – 58.
77. Treasury should provide any other type of risk to cash, cash equivalents, and investments not covered elsewhere.

Submit the following **other requested information** by **October 11, 2007:**

78. Provide the amount of Literary Fund loans receivable (GLA 203 and GLA 206) that will be collected after June 30, 2008
-

**Division of
Legislative
Services**
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the **Questions section of this Directive.**

Submit the following by **August 16, 2007:**

1. Provide the status of the Dr. Martin Luther King, Jr. Living History & Public Policy Center including any financial activity that took place during fiscal year ended June 30, 2007.
-

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Supplemental Information, Continued

Library of Virginia

(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **August 2, 2007**:

1. FY 2007 employer and employee VRS contributions for the **Library of Virginia Gift Shop**

Submit the following information including the effects of **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, for any library books not capitalized on FAACS by **August 16, 2007**:

2. Beginning balance, increases, decreases, and ending balances (using historical cost)
3. Total beginning balance, increases, decreases, and ending balances for accumulated depreciation
4. CARS expenditures by function for current acquisitions. This should equal the increases in library books above.
5. Depreciation expense by function. Total depreciation expense should equal the increases in the accumulated depreciation column.

Submit the following by **September 20, 2007**:

6. DOA will be eliminating project 90005 for fund 0200, and needs to know where and how the activity has been recorded on the attachments. In order for DOA to do this, provide amounts and applicable coding (function, revenue source code, **GASBS No. 34** revenue classifications, etc.) reported on any attachment submissions.

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Supplemental Information, Continued

**Science
Museum of
Virginia**
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **July 19, 2007**:

1. **Science Museum of Virginia Foundation, Inc.** Attachment 3, **GASBS No. 14** Checklist Modified to Reflect **GASBS No. 39**, only if there has been a change that might affect its classification

Submit the following by **August 2, 2007**:

2. FY 2007 employer and employee VRS contributions for the **Science Museum Gift Shop**

Submit the following by **October 4, 2007**:

3. **Science Museum of Virginia Foundation, Inc.** draft financial statements
 4. Submit the **Science Museum of Virginia Foundation, Inc.** audited financial statements when available.
-

**State Council of
Higher
Education for
Virginia**
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 6, 2007** for statistical purposes:

1. Total number of private and state supported higher education institutions, educators, and students
-

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Supplemental Information, Continued

State Lottery Department
(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **August 16, 2007**:

1. Breakdown of securities lending cash, cash equivalents, and investments as shown on **Attachment 22, Cash, Cash Equivalents, and Investments as of June 30, “Cash Equiv. & Inv. NOT w Treas” tab and the “Foreign Currency Inv” tab (if applicable)**. Completion of the “Cash Equiv. & Inv. NOT w Treas” tab will report any potential interest rate risk, custodial credit risk, and the credit quality ratings of Lottery’s securities lending. This sheet also requests cash equivalents and investments by each issuer and issue by investment type.

Submit the following by **September 6, 2007** for statistical purposes:

2. Number of tickets sold for all games by game

Supreme Court
(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 6, 2007** for statistical purposes:

1. Number of criminal trials
2. Number of civil trials
3. Number of traffic hearings

Virginia College Savings Plan
(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 6, 2007** for statistical purposes:

1. Number of prepaid tuition contract holders

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Supplemental Information, Continued

Virginia Commission for the Arts

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the **Questions** section of this Directive.

Submit the following for the **Virginia Arts Foundation** by **August 16, 2007**:

1. All applicable Component Unit attachments per the Year End Reporting Requirements for Component Units posted on DOA's website at www.doa.virginia.gov. Click on the "Financial Reporting" link, then click on "Financial Statement Directives."

Virginia Employment Commission

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the **Questions** section of this Directive.

Submit the following by **August 16, 2007**:

1. Financial statements for the **Advantage Virginia Incentive Program Foundation** (if applicable)
2. Capital asset information, including information required by **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, requested in a separate communication from the Department of Accounts. Ensure the capitalization limits specified on the spreadsheet are appropriately applied.

Submit the following by **September 6, 2007**:

3. All modified **accrual** AND **full accrual** basis entries for the general fund and all special revenue funds. List full accrual entries separately from modified accrual entries.
4. Provide **GASBS No. 34** revenue classifications. For proper **GASBS No. 34** government-wide revenue classification, refer to the **GASBS No. 34 Government-wide Revenue Classification Table** on DOA's website at www.doa.virginia.gov. Click on the "Financial Reporting" link, then click on "Financial Statement Directives."

Submit the following by **September 6, 2007** for statistical purposes:

5. Top 10 employers of the Commonwealth for the current fiscal / calendar year and Top 10 employers for the fiscal / calendar year 9 years prior
6. Number of individuals receiving unemployment benefits
7. The Unemployment Rate

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Supplemental Information, Continued

Virginia Information Technologies Agency

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following items by **August 16, 2007**:

1. Capital asset information, including information required by **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, requested in a separate communication from the Department of Accounts. Ensure the capitalization limits specified on the spreadsheet are appropriately applied and **exclude** all assets included on financial statement templates.
 2. Provide any information related to operating and capital leases identified and requested in a separate communication from the Department of Accounts.
-

Virginia Museum of Fine Arts

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **July 19, 2007**:

1. **Virginia Museum of Fine Arts Foundation**, Attachment 3, **GASBS No. 14** Checklist Modified to Reflect **GASBS No. 39**, only if there has been a change that might affect its classification

Submit the following by **August 2, 2007**:

2. FY 2007 employer and employee VRS contributions for the **Virginia Museum Gift Shop**

Submit the following by **October 4, 2007**:

3. **Virginia Museum of Fine Arts Foundation, Inc.** draft financial statements
 4. Submit the **Virginia Museum of Fine Arts Foundation, Inc.** audited financial statements when available.
-

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Supplemental Information, Continued

**Virginia
Rehabilitation
Center for the
Blind and
Vision
Impaired**
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following information including the effects of **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, for any library books not capitalized on FAACS by **August 16, 2007**:

1. Beginning balance, increases, decreases, and ending balances (using historical cost)
 2. Total beginning balance, increases, decreases, and ending balances for accumulated depreciation
 3. CARS expenditures by function for current acquisitions. This should equal the increases in library books above.
 4. Depreciation expense by function. Total depreciation expense should equal the increases in the accumulated depreciation column.
-

**Virginia
Retirement
System**
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **August 16, 2007**:

1. For each fiscal year 1990 through 2007, submit the following for VRS, SPORS, JRS, and VALORS:
 - Employer's actual contribution to the plan
 - Actuarially determined required contribution
 - Plan's investment earning assumption rate (discount rate)
 - Amortization factor used by the actuary to amortize contribution deficiencies or excess contributions (experience losses and gains)

Note: The plan's investment earning assumption rate and amortization factor should be furnished for each year beginning with the first year for which there is a difference between the employer's actual contribution and actuarially determined required contribution.

2. For FY 2007, submit the following **by employer** for VRS, SPORS, JRS, and VALORS:
 - Creditable compensation
 - Employer contribution rate
 - Actual contributions
-

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Supplemental Information, Continued

Virginia Retirement System
(continued)
(see submission / revision requirements at the beginning of the Supplemental Information section)

Submit the following by **August 16, 2007**:

3. GAAP basis draft financial statements
4. Footnote data and required supplementary information to meet the reporting requirements of **GASBS No. 25** and **GASBS No. 27** for each retirement system: Virginia Retirement System (VRS), State Police Officers' Retirement System (SPORS), Judicial Retirement System (JRS), and Virginia Law Officers' Retirement System (VALORS) and Supplemental Information to meet **GASBS 43**
5. **Attachment 22, Schedule of Cash, Cash Equivalents, and Investments as of June 30** for Virginia Retirement System (VRS), State Police Officers' Retirement System (SPORS), Judicial Retirement System (JRS), Retiree Health Insurance Credit, Group Life, Disability Insurance Trust Fund, and Virginia Law Officers' Retirement System (VALORS)
6. **Attachment 22, Schedule of Cash, Cash Equivalents, and Investments as of June 30** for Securities Lending Collateral for Virginia Retirement System (VRS), State Police Officers' Retirement System (SPORS), Judicial Retirement System (JRS), Retiree Health Insurance Credit, Group Life, Disability Insurance Trust Fund, and Virginia Law Officers' Retirement System (VALORS)
7. **Attachment 22, Schedule of Cash, Cash Equivalents, and Investments as of June 30** for Virginia Retirement System (VRS) Investment Short Sale, if applicable
8. Footnote data to meet the reporting requirements of **GASBS No. 28** for Securities Lending Transactions
9. Any applicable disclosures required by **GASB Technical Bulletin 2003-1, Disclosure Requirements for Derivatives Not Presented at Fair Value on the Statement of Net Assets**

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Supplemental Information, Continued

Virginia Retirement System
(continued)
(see submission / revision requirements at the beginning of the Supplemental Information section)

Submit the following by **August 16, 2007**:

- For the **Commonwealth Health Research Board**:
 10. **Attachment 22, Schedule of Cash, Cash Equivalents, and Investment as of June 30**
 11. VRS prepared investment summary report, **including the amount of restricted net assets that are expendable / non-expendable**, for July 1, 2006 through June 30, 2007
 12. Mellon Statement of Net Assets at June 30, 2007
 13. Mellon Statement of Changes in Net Assets for July 1, 2007 through June 30, 2007
- For the **Political Appointees Optional Retirement Plan**:
 14. Defined contribution plan activity for July 1, 2006 through June 30, 2007
 15. Schedule of accumulated plan assets by investment type at June 30, 2007
 16. **Attachment 22, Schedule of Cash, Cash Equivalents, and Investment as of June 30**
- For the **Firefighters' and Rescue Squad Workers' Service Award Fund**:
 17. Analysis of VRS and Wachovia activity for July 1, 2006 through June 30, 2007 (including CARS activity for fund 0736)
 18. Schedule of plan assets by investment type at June 30, 2007 (including CARS activity for fund 0736)
 19. Breakdown of contributions paid by member and employer
 20. **Attachment 22, Schedule of Cash, Cash Equivalents, and Investment as of June 30**
- For the **School Board Optional Retirement Plan**:
 21. Summary of plan activity for July 1, 2006 through June 30, 2007
 22. Schedule of plan investments by investment type at June 30, 2007
 23. **Attachment 22, Schedule of Cash, Cash Equivalents, and Investment as of June 30**
- For the **School Superintendent Optional Retirement Plan**:
 24. Defined contribution plan activity for July 1, 2006 through June 30, 2007
 25. Schedule of accumulated plan assets by investment type at June 30, 2007
 26. **Attachment 22, Schedule of Cash, Cash Equivalents, and Investment as of June 30**

Continued on next page

Supplemental Information, Continued

Virginia Retirement System
(continued)
(see submission / revision requirements at the beginning of the Supplemental Information section)

Submit the following by **August 16, 2007** Continued:

- For the **Virginia Supplemental Retirement Plan**:
 27. Defined contribution plan activity for July 1, 2006 through June 30, 2007
 28. Schedule of accumulated plan assets by investment type at June 30, 2007
 29. **Attachment 22, Schedule of Cash, Cash Equivalents, and Investment as of June 30**

Submit the 2007 revisions for the following **CAFR footnotes** by **August 16, 2007**:

30. Accounts Payable detail to complete Footnote 20, ACCOUNTS PAYABLE, page 121 of the 2006 CAFR
31. Accounts Receivable detail and amount to be collected greater than one year to complete Footnote 7, RECEIVABLES, page 100 of the 2006 CAFR
32. Amount of VRS Investment commitments to complete Footnote 17.C., page 117 of the 2006 CAFR
33. Footnote 6, CASH, CASH EQUIVALENTS, AND INVESTMENTS, pages 91-99 of the 2006 CAFR, including Derivative Financial Instruments information
34. Footnote 14, OTHER EMPLOYMENT BENEFITS, Group Life Insurance, Retiree Health Insurance Credit, Virginia Sickness and Disability Program, and Volunteer Firefighters' and Rescue Squad Workers' Fund sections, pages 114-115 of the 2006 CAFR
35. Footnote 15, DEFERRED COMPENSATION PLANS, pages 115-116, of the 2006 CAFR to include the Deferred Compensation Plan's net assets valued at year-end using valuation standards for certain investments as provided by **GASBS No. 31** and fair value for all other investments as provided by **GASBS No. 32**

Submit the following other information by **August 16, 2007**:

36. Ensure information requested in **Attachment 22, Cash, Cash Equivalents, and Investments as of June 30**, is presented in the VRS Financial Statement Cash, Cash Equivalents, and Investments footnote. If it is not, provide the additional information needed as requested in Attachment 22.
37. Submit the final audited financial report when available.

Continued on next page

Supplemental Information, Continued

Woodrow Wilson Rehabilitation Center

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **August 16, 2007**:

1. Submit the capital asset information, including information required by **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, requested in a separate communication from the Department of Accounts. Ensure the capitalization limits specified on the spreadsheet are appropriately applied.

Submit the following by **September 20, 2007**:

2. DOA will eliminate fund 0200, project 13941 and needs to know where and how the activity has been recorded on the attachments. Provide the amounts and applicable coding (function, revenue source code, **GASBS No. 34** revenue classifications, etc.) reported on any attachment submissions.

Workers' Compensation Commission

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **August 30, 2007**:

1. For the FY 2007 **Uninsured Employers Fund**, provide the liability breakdown between the compensation portion and the medical portion, including an estimate of how much is due within one year and how much is due in greater than one year
 2. For the FY 2007 **Uninsured Employers Fund**, provide the actuarial report that supports the liability
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